

1 AN ACT concerning taxes.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Retailers' Occupation Tax Act is amended
5 by changing Section 2d as follows:

6 (35 ILCS 120/2d) (from Ch. 120, par. 441d)

7 Sec. 2d. Tax prepayment by motor fuel retailer. Any
8 person engaged in the business of selling motor fuel at
9 retail, as defined in the Motor Fuel Tax Law, and who is not
10 a licensed distributor or supplier, as defined in the Motor
11 Fuel Tax Law, shall prepay to his or her distributor,
12 supplier, or other reseller of motor fuel a portion of the
13 tax imposed by this Act if the distributor, supplier, or
14 other reseller of motor fuel is registered under Section 2a
15 or Section 2c of this Act. The prepayment requirement
16 provided for in this Section does not apply to liquid propane
17 gas or gasohol as defined in Section 3-40 of the Use Tax Act.

18 Beginning on July 1, 2000 and through December 31, 2000,
19 the Retailers' Occupation Tax paid to the distributor,
20 supplier, or other reseller shall be an amount equal to \$0.01
21 per gallon of the motor fuel, except gasohol as defined in
22 Section 2-10 of this Act which shall be an amount equal to
23 \$0.01 per gallon, purchased from the distributor, supplier,
24 or other reseller.

25 Before July 1, 2000 and then beginning on January 1, 2001
26 and thereafter, the Retailers' Occupation Tax paid to the
27 distributor, supplier, or other reseller shall be an amount
28 equal to \$0.04 per gallon of the motor fuel, except gasohol
29 as defined in Section 2-10 of this Act which shall be an
30 amount equal to \$0.03 per gallon, purchased from the
31 distributor, supplier, or other reseller.

1 Any person engaged in the business of selling motor fuel
2 at retail shall be entitled to a credit against tax due under
3 this Act in an amount equal to the tax paid to the
4 distributor, supplier, or other reseller.

5 Every distributor, supplier, or other reseller registered
6 as provided in Section 2a or Section 2c of this Act shall
7 remit the prepaid tax on all motor fuel that is due from any
8 person engaged in the business of selling at retail motor
9 fuel with the returns filed under Section 2f or Section 3 of
10 this Act, but the vendors discount provided in Section 3
11 shall not apply to the amount of prepaid tax that is
12 remitted. Any distributor or supplier who fails to properly
13 collect and remit the tax shall be liable for the tax. For
14 purposes of this Section, the prepaid tax is due on invoiced
15 gallons sold during a month by the 20th day of the following
16 month.

17 (Source: P.A. 91-872, eff. 7-1-00.)

18 Section 99. Effective date. This Act takes effect on
19 January 1, 2004.